

Lucy M. Dio
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Calhoun County

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May 20, 2026

Honorable Judge Dio
Justice of the Peace Pct. 2
Port Lavaca, Texas 77979

Dear Judge Dio:

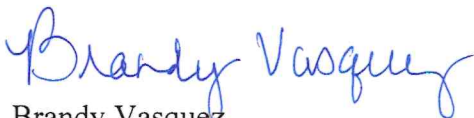
I have completed an audit for your office records. The audit included an examination of reports, receipts and supporting documentation for the period of January 1, 2026 through March 31, 2026.

During the review of the January monthly report, it was identified that a Texas Parks and Wildlife fine had been incorrectly allocated to the Water Safety fine category. Additionally, a Parks and Wildlife arrest fee was mistakenly allocated to Local arrest fees. After these discrepancies were identified, your staff promptly corrected the errors prior to the Treasurer's Department issuing payment.

After noting for the above, I found that nothing would lead me to conclude that your office is not operated in compliance with the "Standard Financial Management System for Texas Counties – Justice of Peace Manual" as issued by the Comptroller of Public Accounts of the State of Texas. It appears the balances and collections of your office for this period were, in all material respects, appropriately charged, collected, reported and remitted.

I immensely appreciate the cooperation provided to me by you and your staff during my review. If you have any questions concerning the audit, please do not hesitate to contact me at 361-553-4610.

Respectfully Submitted,



Brandy Vasquez
Assistant Auditor

Approved by:



Lucy Dio
County Auditor

cc:

Judge Stephen Williams
County Judge Vern Lyssy
County Commissioners
Sara Rodriguez, District Atty.
Arnold Hayden, Asst. District
Atty.
Auditor's File